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AMENDMENTS TO LB 1085

(Amendments to E & R amendments, AM7211)

1 1. Insert the following new section:

2 "Sec. 8. Section 77-2704.24, Reissue Revised Statutes of
3 Nebraska, is amended to read:

4 77-2704.24. (1) Sales and use taxes shall not be imposed
5 on the gross receipts from the sale, lease, or rental of and the
6 storage, use, or other consumption in this state of food or food
7 products for human consumption which are eligible for purchase with
8 food coupons issued by the United States Department of Agriculture
9 pursuant to regulations in effect on October 1, 1983, regardless of
10 whether the retailer from which the foods are purchased is
11 participating in the food stamp program. For purposes of this
12 section, food shall not include (a) meals or other food prepared
13 for immediate consumption on or off the premises of the retailer,
14 (b) and shall not include foods sold through vending machines, and
15 (c) snack foods.

16 (2) For purposes of this section, snack food means:

17 (a) Soft drinks, carbonated or noncarbonated, which do
18 not contain a primary dairy product or dairy ingredient base or
19 which contain less than fifteen percent natural fruit or vegetable
20 juice;

21 (b) Candy;

22 (c) Chewing gum; and

23 (d) Prepackaged snack foods in packages containing no

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1 more than eight ounces of:

2 (i) Potato chips or sticks;

3 (ii) Corn chips;

4 (iii) Pretzels;

5 (iv) Cheese puffs and curls;

6 (v) Pork rinds;

7 (vi) Popped popcorn;

8 (vii) Snack mixtures that contain one or more of the
9 foods listed in subdivisions (i) through (vi) of this subdivision;

10 (viii) Nuts and edible seeds; and

11 (ix) Cookies, cakes, pies, and other pastries."

12 2. On page 43, line 13, after the first comma insert
13 "77-2704.24,".

14 3. Renumber the remaining sections and correct internal
15 references accordingly.